

**ASSEMBLY BILL**

**No. 1086**

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**Introduced by Assembly Member Wieckowski**

February 18, 2011

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An act to add Chapter 3.7 (commencing with Section 7291) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1086, as introduced, Wieckowski. Transactions and use taxes: County of Alameda.

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy a transactions and use tax for specific purpose, in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law, including a requirement that the combined rate of all taxes that may be imposed under that law in the county may not exceed 2 percent.

This bill would authorize local governmental entities in the County of Alameda to impose a transactions and use tax, in excess of the combined rate, where certain requirements are met for a specified purpose, as provided.

This bill makes legislative findings and declarations as to the necessity of a special statute.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

SECTION 1. Chapter 3.7 (commencing with Section 7291) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 3.7. LOCAL GOVERNMENT FINANCE IN THE COUNTY  
OF ALAMEDA

7291. Notwithstanding any other provision of law, any local government entity in the County of Alameda may adopt an ordinance imposing a transactions and use tax for the support of countywide transportation programs at a rate that would, in combination with all taxes imposed in accordance with Part 1.6 (commencing with Section 7251), exceed the limit established in Section 7251.1, if all of the following requirements are met:

(a) The local government entity adopts an ordinance proposing the transactions and use tax by any applicable voting approval requirement.

(b) The ordinance proposing the transactions and use tax is submitted to the electorate on the November 6, 2012, general election ballot and is approved by two-thirds of the voters voting on the ordinance.

(c) The transactions and use tax conforms to the Transaction and Use Tax Law, Part 1.6 (commencing with Section 7251), other than Section 7251.1.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique fiscal pressures experienced in the County of Alameda in providing essential transportation programs.